

## City of Spokane Special Hotel/Motel Lodging Charge Rate Change

*Effective January 1, 2013*, the City of Spokane will impose a Special Hotel/Motel Tax at a rate of 1.3%. This tax is in addition to the 2% lodging tax already imposed in the city of Spokane by the Spokane County Public Facilities District. These taxes only apply to lodging business with 40 or more units.

### What to Collect and Report:

Spokane (City) lodging businesses with 40 or more units:

Location	Location Code Number	Retail Sales Tax Rate	Special Hotel/Motel Tax	Total Combined Tax Rate
Spokane (City)	3210	.087	.033	0.120

### How to Report:

- **If you report using E-file**, the Special Hotel/Motel Tax section will be available in the Lodging Section.
- **If you report using the Combined Excise Tax Return**, you will report the Special Hotel/Motel Tax on page 2 of the return.

### Definition of Lodging Businesses:

“Lodging businesses,” for the purpose of this reporting change, means a business that furnishes lodging taxable by the State of Washington under RCW 67.28.180.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at [dor.wa.gov](http://dor.wa.gov). On the home page, click on the **Find a sales tax rate (GIS)** link.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at [dor.wa.gov](http://dor.wa.gov) or call the Department of Revenue at 1-800-647-7706.

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State of Washington  
Taxpayer Account Administration  
PO Box 47476  
Olympia WA 98504-7476

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706.  
Teletype (TTY) users may call (360) 705-6718.  
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